

2007 APPORTIONED VEHICLE INFORMATION

Legislation adopted during the 2006 meeting of the Kentucky General Assembly changed the administration of certain taxes and fees on apportioned vehicles. Effective January 1, 2007, the property tax was changed to an ad valorem fee collected at the time of registration through the International Registration Plan (IRP). As a result, motor carriers no longer have to file the Apportioned Vehicle Tax return after the January 1, 2006 tax year.

The legislation also exempted trailers as of January 1, 2007 that was included in the former apportioned vehicle property tax. Kentucky based vehicles with regular Kentucky registrations, other than exempt trailers, now pay property taxes through the Motor Vehicle Property Tax System (Motax).

If you have any questions regarding these changes please contact the Motax Branch at 502-564-8180.